



CITY OF LEMON GROVE
232 Main Street • Lemon Grove, CA 91945 • (619) 825-3800

CANNABIS BUSINESS TAX
Late Fee Remittance Form: Calendar Year 2022

Business Name: _____

Tax Period: _____

Tax Due (Line D from Tax Statement): \$ _____

Remittance Date: _____

Step One: Circle the row in the table below that matches the tax period you are remitting.

1	2	3	4	5
Tax Period	Tax Due Date	First Month Interest Accrual at 1%	10% Penalty Period	Additional 25% Penalty Period Begins
January 2022	2/28/2022	3/01/2022	3/01/22-3/31/22	4/01/2022
February 2022	3/31/2022	4/01/2022	4/01/22-4/30/22	5/01/2022
March 2022	5/02/2022	6/01/2022	5/03/21-6/02/22	6/03/2022
April 2022	5/31/2022	6/01/2022	6/01/22-6/30/22	7/01/2022
May 2022	6/30/2022	7/01/2022	7/01/22-7/31/22	8/01/2022
June 2022	8/01/2022	9/01/2022	8/02/22-9/01/22	9/02/2022
July 2022	8/31/2022	9/01/2022	9/01/22-9/30/22	10/01/2022
August 2022	10/03/2022	11/01/2022	10/04/22-11/03/22	11/04/2022
September 2022	10/31/2022	11/01/2022	11/01/22-11/30/22	12/01/2022
October 2022	11/30/2022	12/01/2022	12/01/22-12/31/23	1/01/2023
November 2022	1/03/2023	2/01/2023	1/04/23-2/03/23	2/04/2022
December 2022	1/31/2023	2/01/2023	02/01/23-2/28/23	3/01/2023

Step Two: If your remittance date is in column 4, complete box 1 only and pay the amount on line C. If the date is in column 5, complete box 1 and 2 and pay the amount on line G.

Box 1 – Late Tax Remittance Within One Calendar Month from Due Date	
A. 10% Penalty: Tax Amount x .10	
B. Interest on Tax : Tax Amount x .01. If remittance date is before date in column 3 of table above, skip this line	
C. Total Penalty and Interest Due: A + B	

Box 2 – Late Tax Remittance Exceeding One Calendar Month Beyond Due Date	
D. Additional 25% Penalty: (Tax Due + A) x .25	
E. Months of Interest Accrual: number of months between date in column 3 and remittance date	
F. Interest Due: (Tax Due + A) x .01 x E	
G. Total Penalty and Interest Due: D + F	

The City of Lemon Grove is providing this information as general guidance on the City's Cannabis Business Tax Ordinance. This information is provided as a public service and should not be construed or relied upon in any way as legal advice. Although we make every effort to correct any errors brought to our attention, please refer directly to the full text of the Ordinance at www.lemongrove.ca.gov/cannabistax